

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF PENNSYLVANIA**

IN RE:

MIDNIGHT MADNESS DISTILLING, INC.

Debtor.

Chapter 7

Case No. 21-11750 (MDC)

DECLARATION OF PROPOSED ACCOUNTANT

I, Matthew R. Tomlin, CPA being duly sworn deposes and says:

1. I am a partner of the firm Miller Coffey Tate LLP, Certified Public Accountants whose offices are located at 1628 John F. Kennedy Blvd, Suite 950, Philadelphia, PA 19103 and I am authorized to take this Declaration on their behalf.

2. To the best of my knowledge, information and belief, neither I nor Miller Coffey Tate LLP represents an interest materially adverse to the Debtor with respect to the matters upon which I will be engaged and I am a disinterested person as set forth in Sections 101(14) and 327 of the Bankruptcy Code.

3. Miller Coffey Tate LLP does not hold or represent an interest adverse to the Debtor or its estate. In order to make such a determination, I caused a search of Miller Coffey Tate LLP's client files to be performed upon the Debtor's creditors. Based upon this information, Miller Coffey Tate has no connection with the Debtor's, its creditors or any parties in interest, or its respective attorneys or accountants, or the U.S. Trustee or any person employed in the Office of the U.S. Trustee, except as follows:

- a) MCT may have appeared, is currently appearing and may appear in the future, in other cases unrelated to the Debtor's estate or this case where the Debtor's creditors or other parties-in-interest herein may be involved;
- b) MCT may have represented, represent and may in the future represent certain of the Debtor's creditors and other parties-in-interest in other matters unrelated to the Debtor's or this case;
- c) MCT may have had other dealings with creditors and other parties-in-interest of the Debtor's estate that are wholly unrelated to the Debtor or this case.

4. The hourly rates presently charged by my firm are as follows:

- | | |
|--|------------------------------|
| a. Partners and Principals | \$455.00 - \$750.00 per hour |
| b. Managers | \$340.00 - \$450.00 per hour |
| c. Senior Accountants | \$255.00- \$335.00 per hour |
| d. Staff Accountants/paraprofessionals | \$100.00 - \$250.00 per hour |

5. The undersigned has not agreed to share such compensation with any other person, nor has the undersigned paid or agreed to pay any sum to any such person as a referral fee, or for advising or assisting in these proceedings.

6. I do not believe that neither I nor any member of Miller Coffey Tate LLP represents any interest adverse to the estate with respect to matters in which we are to be retained.

7. I have reviewed the Trustee's Application to Employ Miller Coffey Tate LLP as Accountants and I am aware of the statements contained therein.

8. I and all members of the firm are a disinterested person within the meaning of 11 U.S.C. Section 101(14).

9. I declare under penalty of perjury that to the best of my knowledge, the foregoing is true and correct.

MILLER COFFEY TATE LLP

DATE: December 2, 2021

BY: /s/ Matthew R. Tomlin
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